

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Valparaiso Community Schools (6560)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$18,030,975	\$17,069,499	\$17,161,241	\$16,525,747	-2.2%	-3.7%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$2,936,690	\$2,952,253	\$3,197,348	\$3,262,407	2.7%	2.0%
Group Health Insurance	222	\$2,236,278	\$2,369,550	\$2,372,307	\$2,504,740	2.9%	5.6%
Social Security Certified	212	\$1,356,591	\$1,296,147	\$1,300,937	\$1,248,842	-2.0%	-4.0%
Textbooks	630	\$799,138	\$218,772	\$314,483	\$1,167,783	9.9%	271.3%
Teacher Retirement Fund, After 7-1-95	216	\$665,582	\$850,482	\$1,029,027	\$1,093,168	13.2%	6.2%
Non - Certified Salaries	120	\$1,855,406	\$1,113,913	\$1,137,550	\$1,088,299	-12.5%	-4.3%
Computer Hardware	741	\$83,602	\$490,834	\$610,905	\$574,172	61.9%	-6.0%
Pre-2008 Object Code - Temporary Salaries	130	\$310,323	\$409,084	\$470,491	\$552,182	15.5%	17.4%
Content	747	\$134,959	\$349,368	\$260,350	\$489,415	38.0%	88.0%
Operational Supplies	611	\$526,483	\$321,539	\$370,317	\$461,727	-3.2%	24.7%
Staff Services	314	\$244,223	\$150,963	\$196,463	\$229,638	-1.5%	16.9%
Licensed Employees	135	\$215,140	\$208,618	\$203,408	\$195,757	-2.3%	-3.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$578,398	\$358,175	\$231,173	\$193,994	-23.9%	-16.1%
Other Supplies and Materials	615, 660 - 689	\$111,796	\$105,245	\$122,061	\$141,924	6.1%	16.3%
Library Books	640	\$53,992	\$82,593	\$93,499	\$105,175	18.1%	12.5%
Instructional Programs Improvement Services	312	\$14,250	\$30,598	\$55,933	\$90,669	58.8%	62.1%
Social Security Noncertified	211	\$148,280	\$88,766	\$87,772	\$90,474	-11.6%	3.1%
Workers Compensation Insurance	225	\$16,000	\$2,283	\$33,706	\$83,232	51.0%	146.9%
Public Employees Retirement Fund	214	\$251,703	\$85,282	\$91,859	\$77,156	-25.6%	-16.0%
Other Employee Benefits	241 - 290	\$114,663	\$110,236	\$107,378	\$76,150	-9.7%	-29.1%
Group Accident Insurance	223	\$54,879	\$55,213	\$62,121	\$57,610	1.2%	-7.3%
Travel	580	\$39,703	\$51,248	\$24,145	\$36,305	-2.2%	50.4%
Other Purchased Services	593	\$13,651	\$30,633	\$29,059	\$29,100	20.8%	0.1%
Group Life Insurance	221	\$35,922	\$19,032	\$24,533	\$25,268	-8.4%	3.0%
Distance Learning Equipment	742	\$11,537	\$0	\$8,400	\$24,000	20.1%	185.7%
Equipment	730	\$6,960	\$87,659	\$61,504	\$15,658	22.5%	-74.5%
Dues and Fees	810	\$0	\$2,167	\$11,565	\$13,563	NA	17.3%
Nonlicensed Employees	136	\$15,515	\$15,691	\$12,486	\$13,464	-3.5%	7.8%
Severance/Early Retirement Pay	213	\$58,528	\$30,736	\$24,944	\$12,000	-32.7%	-51.9%
Other Technology Hardware	746	\$20,575	\$573,251	\$0	\$11,401	-13.7%	NA
Other Professional and Technical Services	319	\$40,879	\$18,920	\$15,833	\$5,078	-40.6%	-67.9%
Postage and Postage Machine Rental	532	\$0	\$0	\$114	\$1,764	NA	1452.5%
Unemployment Insurance	230	\$16,807	\$98,742	\$3,897	\$235	-65.6%	-94.0%
Pupil Services	313	\$100	\$0	\$0	\$0	-100.0%	NA
Repairs and Maintenance Services	430	\$6,680	\$4,808	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$2,202	\$0	NA	-100.0%
Wireless Equipment	743	\$0	\$3,625	\$0	\$0	NA	NA
Food Purchases	614	\$0	\$500	\$5,589	\$0	NA	-100.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Periodicals	650	\$1,499	\$0	\$0	\$0	-100.0%	NA
Overtime Salaries	140	\$1,067	\$153	\$417	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$31,008,773	\$29,656,579	\$29,735,015	\$30,498,094	-0.4%	2.6%
Student Instructional Support							
Certified Salaries	110	\$2,082,137	\$2,072,927	\$1,685,284	\$1,840,868	-3.0%	9.2%
Non - Certified Salaries	120	\$922,503	\$893,861	\$925,162	\$903,088	-0.5%	-2.4%
Group Health Insurance	222	\$348,355	\$384,705	\$300,464	\$355,825	0.5%	18.4%
Teacher Retirement Fund, After 7-1-95	216	\$153,050	\$136,283	\$134,444	\$142,538	-1.8%	6.0%
Social Security Certified	212	\$151,568	\$150,852	\$121,887	\$134,104	-3.0%	10.0%
Public Employees Retirement Fund	214	\$101,564	\$113,438	\$117,472	\$121,565	4.6%	3.5%
Social Security Noncertified	211	\$66,934	\$65,026	\$64,787	\$64,814	-0.8%	0.0%
Operational Supplies	611	\$41,764	\$64,000	\$43,119	\$58,240	8.7%	35.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$39,506	\$25,840	\$11,679	\$14,541	-22.1%	24.5%
Other Professional and Technical Services	319	\$2,674	\$2,463	\$7,985	\$12,996	48.5%	62.8%
Workers Compensation Insurance	225	\$0	\$1,000	\$3,475	\$12,347	NA	255.3%
Group Accident Insurance	223	\$7,328	\$7,749	\$7,732	\$8,568	4.0%	10.8%
Other Employee Benefits	241 - 290	\$6,940	\$5,839	\$6,644	\$8,172	4.2%	23.0%
Postage and Postage Machine Rental	532	\$5,407	\$3,586	\$7,598	\$3,660	-9.3%	-51.8%
Group Life Insurance	221	\$3,803	\$2,402	\$3,241	\$3,326	-3.3%	2.6%
Travel	580	\$1,373	\$2,022	\$3,051	\$2,598	17.3%	-14.9%
Insurance	520	\$2,636	\$2,413	\$2,064	\$1,892	-8.0%	-8.3%
Content	747	\$0	\$0	\$4,003	\$275	NA	-93.1%
Overtime Salaries	140	\$862	\$91	\$3,409	\$119	-39.0%	-96.5%
Severance/Early Retirement Pay	213	\$2,000	\$0	\$4,000	\$0	-100.0%	-100.0%
Nonlicensed Employees	136	\$0	\$925	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$0	\$35,000	\$0	\$0	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$1,600	\$0	\$0	NA	NA
Unemployment Insurance	230	\$4,786	\$0	\$774	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$3,945,190	\$3,972,021	\$3,458,272	\$3,689,536	-1.7%	6.7%
Overhead and Operational							
Non - Certified Salaries	120	\$5,700,768	\$6,012,583	\$4,941,069	\$4,660,836	-4.9%	-5.7%
Heating and Cooling for Buildings - Electricity	621	\$1,212,522	\$1,087,271	\$1,149,033	\$1,111,750	-2.1%	-3.2%
Food Purchases	614	\$1,129,565	\$1,105,451	\$1,009,001	\$1,053,110	-1.7%	4.4%
Severance/Early Retirement Pay	213	\$735,243	\$991,718	\$1,361,221	\$932,190	6.1%	-31.5%
Group Health Insurance	222	\$611,155	\$644,901	\$593,503	\$565,293	-1.9%	-4.8%
Public Employees Retirement Fund	214	\$459,310	\$586,272	\$631,940	\$562,998	5.2%	-10.9%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Vehicles	731	\$0	\$400,394	\$404,300	\$460,941	NA	14.0%
Insurance	520	\$596,594	\$782,146	\$590,199	\$404,299	-9.3%	-31.5%
Heating and Cooling for Buildings - Gas	622	\$28,349	\$211,543	\$404,098	\$386,824	92.2%	-4.3%
Social Security Noncertified	211	\$320,273	\$347,814	\$364,608	\$380,215	4.4%	4.3%
Operational Supplies	611	\$758,836	\$704,935	\$318,357	\$364,953	-16.7%	14.6%
Cleaning Services	420	\$103,897	\$261,267	\$268,968	\$353,357	35.8%	31.4%
Gasoline and Lubricants	613	\$407,904	\$386,367	\$373,337	\$284,809	-8.6%	-23.7%
Other Professional and Technical Services	319	\$279,216	\$148,342	\$169,018	\$258,607	-1.9%	53.0%
Repairs and Maintenance Services	430	\$223,978	\$196,853	\$208,062	\$212,677	-1.3%	2.2%
Certified Salaries	110	\$452,662	\$257,902	\$276,386	\$201,912	-18.3%	-26.9%
Water and Sewage	411	\$152,564	\$158,142	\$200,498	\$190,197	5.7%	-5.1%
Content	747	\$60,784	\$118,869	\$150,371	\$187,328	32.5%	24.6%
Workers Compensation Insurance	225	\$91,176	\$36,170	\$127,581	\$180,926	18.7%	41.8%
Other Supplies and Materials	615, 660 - 689	\$6,667	\$955	\$62,791	\$76,613	84.1%	22.0%
Miscellaneous Objects	876 - 899	\$20,513	\$2,108	\$16,224	\$68,628	35.2%	323.0%
Equipment	730	\$63,898	\$5,841	\$18,819	\$64,036	0.1%	240.3%
Computer Hardware	741	\$69,019	\$118,833	\$174,060	\$48,818	-8.3%	-72.0%
Bank Service Charges	871	\$0	\$18,877	\$36,376	\$43,942	NA	20.8%
Light and Power - Other Than Heating and Cooling	625	\$61,244	\$23,511	\$38,172	\$42,145	-8.9%	10.4%
Removal of Refuse and Garbage	412	\$20,182	\$34,858	\$33,466	\$37,721	16.9%	12.7%
Overtime Salaries	140	\$55,047	\$21,625	\$27,854	\$32,908	-12.1%	18.1%
Dues and Fees	810	\$15,418	\$13,737	\$20,039	\$24,570	12.4%	22.6%
Tires and Repairs	612	\$17,441	\$48,660	\$21,389	\$23,700	8.0%	10.8%
Board Member Compensation	115	\$18,278	\$10,030	\$21,610	\$22,168	4.9%	2.6%
Teacher Retirement Fund, After 7-1-95	216	\$42,205	\$4,165	\$466	\$16,007	-21.5%	3338.2%
Social Security Certified	212	\$28,561	\$19,210	\$18,567	\$15,065	-14.8%	-18.9%
Travel	580	\$7,868	\$10,691	\$22,943	\$14,615	16.7%	-36.3%
Other Public or Private Utility Services	419	\$3,287	\$6,898	\$7,316	\$11,334	36.3%	54.9%
Group Accident Insurance	223	\$14,369	\$10,146	\$10,806	\$10,499	-7.5%	-2.8%
Other Purchased Services	593	\$19,412	\$66,714	\$47,009	\$10,261	-14.7%	-78.2%
Advertising	540	\$5,079	\$4,070	\$9,745	\$8,735	14.5%	-10.4%
Group Life Insurance	221	\$7,035	\$5,271	\$8,328	\$7,629	2.0%	-8.4%
Unemployment Insurance	230	\$9,377	\$15,072	\$26,760	\$6,025	-10.5%	-77.5%
Rentals	440	\$0	\$0	\$4,913	\$5,315	NA	8.2%
Postage and Postage Machine Rental	532	\$4,267	\$4,283	\$5,500	\$4,326	0.3%	-21.4%
Other Group Insurance Authorized by Statute	224	\$0	\$2,543	\$4,494	\$4,202	NA	-6.5%
Nonlicensed Employees	136	\$0	\$0	\$0	\$2,041	NA	NA
Official Bond Premiums	525	\$2,172	\$1,475	\$675	\$2,038	-1.6%	201.9%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$2,578	\$1,871	\$433	\$867	-23.8%	100.1%
Telephone	531	\$30,342	\$0	\$0	\$0	-100.0%	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Pre-2008 Object Code - Temporary Salaries	130	\$240	\$323	\$0	\$0	-100.0%	NA
Staff Services	314	\$0	\$10,000	\$0	\$0	NA	NA
Data Processing Services	316	\$4,358	\$0	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$459	\$0	\$0	\$0	-100.0%	NA
Other Communication Services	533 - 539	\$73,659	\$0	\$0	\$0	-100.0%	NA
Licensed Employees	135	\$0	\$0	\$150	\$0	NA	-100.0%
Overhead and Operational Total		\$13,927,768	\$14,900,707	\$14,180,454	\$13,357,431	-1.0%	-5.8%
Non Operational							
Interest	832	\$1,642,457	\$4,207,539	\$5,903,332	\$5,014,934	32.2%	-15.0%
Redemption of Principal	831	\$6,135,000	\$5,910,539	\$4,019,297	\$4,882,634	-5.5%	21.5%
Rentals	440	\$1,784,633	\$1,410,457	\$1,558,280	\$1,636,672	-2.1%	5.0%
Licensed Employees	135	\$369,322	\$477,743	\$481,923	\$454,539	5.3%	-5.7%
Construction Services	450	\$1,088,909	\$290,108	\$375,547	\$330,393	-25.8%	-12.0%
Nonlicensed Employees	136	\$131,114	\$207,845	\$204,591	\$210,064	12.5%	2.7%
Equipment	730	\$102,349	\$70,832	\$67,302	\$123,713	4.9%	83.8%
Other Professional and Technical Services	319	\$104,096	\$36,389	\$42,630	\$85,831	-4.7%	101.3%
Social Security Certified	212	\$45,170	\$42,367	\$44,779	\$43,388	-1.0%	-3.1%
Teacher Retirement Fund, After 7-1-95	216	\$21,814	\$32,059	\$34,042	\$35,659	13.1%	4.7%
Overtime Salaries	140	\$0	\$4,563	\$22,574	\$33,770	NA	49.6%
Social Security Noncertified	211	\$6,688	\$7,547	\$7,793	\$8,219	5.3%	5.5%
Public Employees Retirement Fund	214	\$3,489	\$2,774	\$7,791	\$8,024	23.1%	3.0%
Operational Supplies	611	\$14,134	\$3,391	\$3,476	\$5,539	-20.9%	59.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$11,822	\$8,160	\$5,144	\$4,162	-23.0%	-19.1%
Group Health Insurance	222	\$27,656	\$0	\$0	\$844	-58.2%	NA
Other Supplies and Materials	615. 660 - 689	\$6,227	\$1,137	\$1,132	\$709	-41.9%	-37.4%
Certified Salaries	110	\$184,741	\$0	\$301	\$518	-77.0%	72.0%
Non - Certified Salaries	120	\$13,821	\$0	\$246	\$463	-57.2%	88.0%
Repairs and Maintenance Services	430	\$194,334	\$62,114	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$683,637	\$24,840	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$3,149	\$0	\$0	\$0	-100.0%	NA
Content	747	\$326,364	-\$124	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$251,463	\$0	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	\$0	\$325	\$592	\$0	NA	-100.0%
Group Life Insurance	221	\$249	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$0	\$0	\$145	\$0	NA	-100.0%
Group Accident Insurance	223	\$357	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$13,152,995	\$12,800,606	\$12,780,917	\$12,880,073	-0.5%	0.8%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Grand Total		\$62,034,726	\$61,329,913	\$60,154,658	\$60,425,133	-0.7%	0.4%